

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>JEFFERSON</div> <div>CITY OF JEFFERSON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203700400000</div> <div>City Clerk</div> <div>220 N. Chestnut</div> <div>Jefferson, IA 50129</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,902,407		1,902,407	1,819,509
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,902,407		1,902,407	1,819,509
Delinquent property taxes		0		0	0
TIF revenues		109,844		109,844	3,125,100
Other city taxes		501,572	0	501,572	470,001
Licenses and permits		49,859	0	49,859	72,325
Use of money and property		33,088	4,720	37,808	77,651
Intergovernmental		757,015	160,216	917,231	979,690
Charges for fees and service		370,175	2,449,052	2,819,227	2,784,751
Special assessments		0	0	0	0
Miscellaneous		181,055	79,249	260,304	148,421
Other financing sources		3,580,463	0	3,580,463	1,980,507
Total revenues and other sources		7,485,478	2,693,237	10,178,715	11,457,955
Expenditures and Other Financing Uses					
Public safety		617,762	0	617,762	624,978
Public works		435,811	0	435,811	431,754
Health and social services		24,399	0	24,399	18,000
Culture and recreation		1,056,589	0	1,056,589	1,154,590
Community and economic development		1,417,934	0	1,417,934	3,346,770
General government		524,614	0	524,614	572,296
Debt service		466,270	0	466,270	374,850
Capital projects		275,450	0	275,450	410,400
Total governmental activities expenditures		4,818,829	0	4,818,829	6,933,638
Business type activities		0	2,029,496	2,029,496	2,085,746
Total ALL expenditures		4,818,829	2,029,496	6,848,325	9,019,384
Other financing uses, including transfers out		617,294	235,500	852,794	1,680,507
Total ALL expenditures/And other financing uses		5,436,123	2,264,996	7,701,119	10,699,891
Excess revenues and other sources over (Under) Expenditures/And other financing uses		2,049,355	428,241	2,477,596	758,064
Beginning fund balance July 1, 2014		2,351,622	3,344,321	5,695,943	5,709,369
Ending fund balance June 30, 2015		4,400,977	3,772,562	8,173,539	6,467,433
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,830,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,365,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 2,420,000			
			General obligation debt limit		\$ 9,956,581
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/26/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Diane M. Kennedy		→	515	386-3111	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/23/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF JEFFERSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	1,044,871	492,058		365,478			1,902,407			1,902,407	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,044,871	492,058		365,478	0		1,902,407		T01	1,902,407	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	1,044,871	492,058		365,478	0	0	1,902,407			1,902,407	6
7	<b>TIF revenues</b>			109,844				109,844		T01	109,844	7
8	<b>Other city taxes</b>							0		T15	0	8
9	Utility tax replacement excise taxes							0		T15	0	9
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10
11	Parimutuel wager tax							0		C30	0	11
12	Gaming wager tax							0		T19	0	12
13	Mobile home tax							0				
13	Hotel/motel tax	75,362						75,362		T19	75,362	13
14	Other local option taxes		426,210					426,210		T09	426,210	14
15	<b>TOTAL OTHER CITY TAXES</b>	75,362	426,210	0	0	0	0	501,572	0		501,572	15
16	<b>Section B - LICENSES AND PERMITS</b>	49,859						49,859		T29	49,859	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	32,945	143					33,088	4,720	U20	37,808	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	32,945	143	0	0	0	0	33,088	4,720		37,808	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants					142,322		142,322	157,836	B89	300,158	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	142,322	0	142,322	157,836		300,158	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		451,804					451,804		C46	451,804	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		2,000					2,000		C89	2,000	49				
50	Iowa Department of Transportation	102,259						102,259		C89	102,259	50				
51	Iowa Department of Natural Resources	0						0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Housing Rehab		54,367					54,367			54,367	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	102,259	508,171	0	0	0	0	610,430	0		610,430	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0	2,380		2,380	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Donations		4,263					4,263		D89	4,263	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	4,263	0	0	0	0	4,263	2,380		6,643	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	102,259	512,434	0	0	142,322	0	757,015	160,216		917,231	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	936,625	A91	936,625	73				
74	Sewer							0	845,703	A8Ø	845,703	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0	60,670	AØ1	60,670	78				
79	Landfill/garbage							0	483,945	A81	483,945	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	370,175						370,175		A94	370,175	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Recycling							0	122,109		122,109	103				
104	TOTAL CHARGES FOR SERVICE	370,175	0	0	0	0	0	370,175	2,449,052		2,819,227	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	105,040	25,781					130,821		U99	130,821	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		4,467					4,467	79,249		83,716	113				
114	Cafeteria Plan		8,213					8,213			8,213	114				
115	Health Ins Sinking		30,314					30,314			30,314	115				
116	Cemetery Perm Care						2,700	2,700			2,700	116				
117	Downtown Streetscape		3,000				0	3,000			3,000	117				
118	Neighborhood Stabilization		1,200				0	1,200			1,200	118				
119	Local Option Sales Tax		340					340			340	119				
120	TOTAL MISCELLANEOUS	105,040	73,315	0	0	0	2,700	181,055	79,249		260,304	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,780,511	1,504,160	109,844	365,478	142,322	2,700	3,905,015	2,693,237		6,598,252	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	305,550		2,422,119				2,727,669		NR	2,727,669	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	764,498	88,296					852,794			852,794	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,070,048	88,296	2,422,119	0	0	0	3,580,463	0		3,580,463	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,850,559	1,592,456	2,531,963	365,478	142,322	2,700	7,485,478	2,693,237		10,178,715	132				
133												133				
134	Beginning fund balance July 1, 2014	493,415	752,523	-294,935	1,201,981	20,476	178,162	2,351,622	3,344,321		5,695,943	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,343,974	2,344,979	2,237,028	1,567,459	162,798	180,862	9,837,100	6,037,558		15,874,658	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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159												159				

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	519,388						519,388		E62	519,388	2
3	Purchase of land and equipment	22,871	792					23,663		G62	23,663	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	46,417						46,417		E24	46,417	13
14	Purchase of land and equipment	13,686	0					13,686		G24	13,686	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	1,811						1,811		E66	1,811	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	12,797						12,797		E32	12,797	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29		0						0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	616,970	792	0	0	0	0	617,762			617,762	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	64,047	214,931					278,978		E44	278,978	42
43	Purchase of land and equipment		49,352					49,352		G44	49,352	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		94,423					94,423		E44	94,423	48
49	Traffic control safety — Current operation		6,646					6,646		E44	6,646	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,586					1,586		E44	1,586	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	4,826						4,826		E89	4,826	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68		0						0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	68,873	366,938	0	0	0	0	435,811			435,811	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF JEFFERSON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		24,399					24,399		E79	24,399	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	24,399	0	0	0	0	24,399			24,399	103
104												104
105												105
106												106
107												107
108												108
109												109
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115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	241,743	27,904					269,647		E52	269,647	122
123	Purchase of land and equipment		2,000					2,000		G52	2,000	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	92,654						92,654		E61	92,654	127
128	Purchase of land and equipment	4,765						4,765		G61	4,765	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	325,945						325,945		E61	325,945	130
131	Purchase of land and equipment	7,935						7,935		G61	7,935	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	85,892						85,892		E03	85,892	133
134	Purchase of land and equipment	5,660						5,660		G03	5,660	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	197,460						197,460		E61	197,460	136
137	Purchase of land and equipment	64,631						64,631		G61	64,631	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,026,685	29,904	0	0	0	0	1,056,589			1,056,589	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	152,983						152,983		E89	152,983	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			1,201,867				1,201,867		E89	1,201,867	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		63,084					63,084		E50	63,084	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	152,983	63,084	1,201,867	0	0	0	1,417,934			1,417,934	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF JEFFERSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	116,034						116,034		E29	116,034	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,963						76,963		E23	76,963	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	54,203						54,203		E25	54,203	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	200,650						200,650		E31	200,650	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	35,265						35,265		E89	35,265	171
172	Other general government — Current operation	41,499						41,499		E89	41,499	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	524,614	0	0	0	0	0	524,614			524,614	176
177	Section G — DEBT SERVICE			103,320	362,950			466,270			466,270	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	103,320	362,950	0	0	466,270			466,270	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Purchase of Equipment-Library Elevator					13,452		13,452			13,452	184
185	Engineering-Grade Separation					989		989			989	185
186	L.O.S.T. & Streetscape		261,009			0		261,009			261,009	186
187	Subtotal Regular Capital Projects	0	261,009	0	0	14,441	0	275,450			275,450	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Local Option Sales Tax Projects		0					0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	261,009	0	0	14,441	0	275,450			275,450	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,390,125	746,126	1,305,187	362,950	14,441	0	4,818,829			4,818,829	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF JEFFERSON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								588,659	E91	588,659	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								707,099	E80	707,099	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								61,980	E01	61,980	213
214	Purchase of land and equipment								48,802	G01	48,802	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								545,401	E81	545,401	216
217	Purchase of land and equipment								77,555	G81	77,555	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF JEFFERSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>											250
252												251
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,390,125	746,126	1,305,187	362,950	14,441	0	4,818,829	2,029,496		6,848,325	252
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											253
255	Regular transfers out	60,796	551,498				5,000	617,294	235,500	NE	852,794	254
256	Internal TIF loans/repayments and transfers out							0			0	255
257								0			0	256
258	<b>TOTAL OTHER FINANCING USES</b>	60,796	551,498	0	0	0	5,000	617,294	235,500		852,794	257
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,450,921	1,297,624	1,305,187	362,950	14,441	5,000	5,436,123	2,264,996		7,701,119	258
260												259
261	<b>Ending fund balance June 30, 2015:</b>											260
262	<b>Governmental:</b>											261
263	<b>Nonspendable</b>						175,862	175,862			175,862	262
264	<b>Restricted</b>		926,638	931,841	1,204,509			3,062,988			3,062,988	263
265	<b>Committed</b>							0			0	264
266	<b>Assigned</b>							0			0	265
267	<b>Unassigned</b>	893,053	120,717			148,357		1,162,127			1,162,127	266
268	<b>Total Governmental</b>	893,053	1,047,355	931,841	1,204,509	148,357	175,862	4,400,977			4,400,977	267
269	<b>Proprietary</b>								3,772,562		3,772,562	268
270	<b>Total ending fund balance June 30, 2015</b>	893,053	1,047,355	931,841	1,204,509	148,357	175,862	4,400,977	3,772,562		8,173,539	269
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,343,974	2,344,979	2,237,028	1,567,459	162,798	180,862	9,837,100	6,037,558		15,874,658	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF JEFFERSON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94 4,363
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,598,840

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 2,600,000	29U	39U 235,000	49U	49U	49U 2,365,000	49U	189 55,900
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. G.O. Urban Renewal Corp	19U 2,325,000	29U	39U	49U 2,325,000	49U	49U	49U	189 30,400
11. G.O. Refunding	19U 325,000	29U	39U 325,000	49U 0	49U	49U	49U	189 3,250
12. G.O. Corporate Purpose	19U 305,000	29U	39U 100,000	49U 205,000	49U	49U	49U	189 6,100
13. TIF Casino	19U	29U 2,420,000	39U	49U	49U 2,420,000	49U	49U	189
14. G.O. Golf Course	19U	29U 300,000	39U	49U 300,000	49U	49U	49U	189
Total long-term debt	5,555,000	2,720,000	660,000	2,830,000	2,420,000	2,365,000	0	95,650

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents
\$	199,131,621 x .05 = \$ 9,956,581

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		8,173,539	8,173,539

REMARKS

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Continued on next page

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